

APPOMATTOX COUNTY PUBLIC SCHOOLS

Learning Today, Leading Tomorrow

ANNETTE A. BENNETT, Ed. D.
DIVISION SUPERINTENDENT

SCHOOL BOARD MEMBERS:

BOBBY K. WADDELL
Chairman
Falling River District

GREGORY A. SMITH
Vice Chairman
Courthouse District

ALFRED L. JONES III
Piney Mountain District

JASON L. WELLS
Wreck Island District

WYATT K. TORRENCE
Appomattox River District

TO: Appomattox County Board of Supervisors

FROM: Annette A. Bennett, Ed.D. Superintendent
Bruce R. McMillan, Director of Finance and Human Resources
Appomattox County Public Schools

DATE: June 5, 2020

SUBJECT: Supplemental Appropriation Request 2020-2021 fiscal year

Pursuant to the Memorandum of Understanding for End of Year Spending/CIP and Textbook funds approved on May 30, 2019, appropriation to the School Capital Improvement Fund and Textbook is requested.

Carry Forward

FUND	TITLE	AMOUNT
Fund 3	School Capital Improvement Fund(current balance)	\$268,649.58
Fund 3	School Capital Improvement Fund (amount from audit)	<u>\$516,229.00</u> — PH
TOTAL Fund 3		\$784,878.58

CENTRAL OFFICE STAFF:

BRUCE R. MCMILLAN
Director of Finance and
Human Resources

* Fund 6	Textbook (current balance)	\$267,786.76 -
* Fund 6	Textbook (remaining in current Fund 1 textbook line)	<u>\$ 99,412.19</u>
TOTAL Fund 6		\$367,198.95 (S)

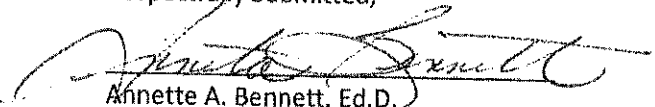
ELIZABETH R. HAUGHT
Director of Student Services

Federal CARES act
\$443,805.26

AMY D. HUSKIN, Ed. D.
Director of Curriculum,
Instruction and CTE

Respectfully Submitted,

CHERYL J. SERVIS, Ed. D.
Supervisor of Instruction
and Federal Programs


Annette A. Bennett, Ed.D.
Superintendent

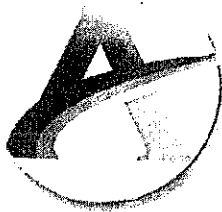
PHILLIP G. AMOS JR.
Supervisor of Technology
and Safety

Approved:
Appomattox County Board of Supervisors
Signed:

CARRINGTON W. PRITCHARD
Clerk of the Board

Samuel E. Carter, Chairman

Date: _____



Memorandum of Understanding End of Year Spending/CIP Funds

Rationale: This process is proposed to change the school division's practice of end of year spending, the county's use of unspent school funds to support a common goal of addressing the school's CIP needs. It also offers a clear definition of "capital improvement" for both boards to follow as funds are expended from the school's CIP account.

ACPS will continue normal spending through June 30th and use the 2 month accrual process to close out the previous fiscal year's spending. In turn, the county agrees to transfer the amount of the unspent appropriation into the school's CIP fund. This amount will be determined using the county's final financial audit completed in the fall. (*Schedule of Revenues, Expenditures and changes in Fund Balance Report*)

The ACPS School Board and the Board of Supervisors agree on the following criteria for CIP projects and expenditures. CIP projects will include:

1. An addition of a permanent structural change, or
2. Repair, replacement, or restoration of some aspect of a property that will overall enhance the value of the property, increase its useful life, or adapt it to new uses, and
3. Must have a life expectancy of more than 1 year and
4. Must cost no less than \$20,000

CIP account funds can be used to supplement maintenance projects but should not be used to supplant the budgeted maintenance funds. A formal CIP plan will be maintained and updated at least annually. The plan will designate funding sources as possible.

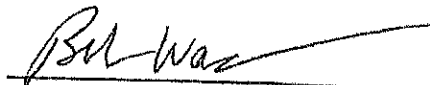
An end of year balance in the designated CIP account will be carried forward to a new fiscal year and will be advertised, and appropriated as part of the annual school budget. Additional funds will be appropriated after the final audit number of unspent funds is determined.

Approved:

Date: 5/30/2019



Sammy Carter, Board of Supervisors, Chairman



Bobby Waddell, School Board, Chairman

County of Appomattox, Virginia
Schedule of Revenues - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2019

Schedule 1
Page 5 of 7

<u>Fund, Major and Minor Revenue Source</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Discretely Presented Component Unit - School Board: (Continued)				
School Operating Fund: (Continued)				
Revenue from local sources: (Continued)				
Miscellaneous:				
Miscellaneous	\$ 139,700	\$ 153,327	\$ 45,047	\$ (108,280)
Total miscellaneous	\$ 139,700	\$ 153,327	\$ 45,047	\$ (108,280)
Recovered costs:				
Laurel Regional School	\$ -	\$ 55,880	\$ 55,880	\$ -
Tuition - other localities	30,000	30,000	21,936	(8,064)
Total recovered costs	\$ 30,000	\$ 85,880	\$ 77,816	\$ (8,064)
Total revenue from local sources	\$ 250,001	\$ 319,508	\$ 177,632	\$ (141,876)
Intergovernmental:				
Revenues from local governments:				
Contribution from County of Appomattox	\$ 5,966,215	\$ 5,966,215	\$ 5,449,986	\$ (516,229)
Total revenues from local governments	\$ 5,966,215	\$ 5,966,215	\$ 5,449,986	\$ (516,229)
Revenue from the Commonwealth:				
Categorical aid:				
Share of state sales tax	\$ 2,548,562	\$ 2,548,562	\$ 2,584,730	\$ 36,168
Basic school aid	7,604,768	7,604,768	7,458,718	(146,050)
English as a second language	4,269	4,269	10,435	6,166
Gifted and talented	76,910	76,910	75,858	(1,052)
Remedial education	267,648	267,648	263,985	(3,663)
Special education	846,012	846,012	996,827	150,815
Textbook payment	154,882	154,882	152,762	(2,120)
ISAP	7,859	7,859	8,355	496
Vocational education	338,405	338,405	333,774	(4,631)
School fringes	1,479,752	1,479,752	1,459,501	(20,251)
Foster children	-	-	26,979	26,979
Special education foster care	42,478	42,478	18,229	(24,249)
Career and technical education	8,149	8,149	31,051	22,902
Early reading intervention	42,418	42,418	35,348	(7,070)
Remedial Ed-Summer School	70,163	70,163	99,820	29,657
Homebound	12,846	12,846	13,430	584
VA preschool initiative payments	263,130	263,130	240,831	(22,299)
SOL Algebra readiness	31,099	31,099	28,604	(2,495)
K-3 initiative	359,824	359,824	354,628	(5,196)
Compensation supplement	516,960	516,960	-	(516,960)
Special education regional tuition	153,721	153,721	-	(153,721)